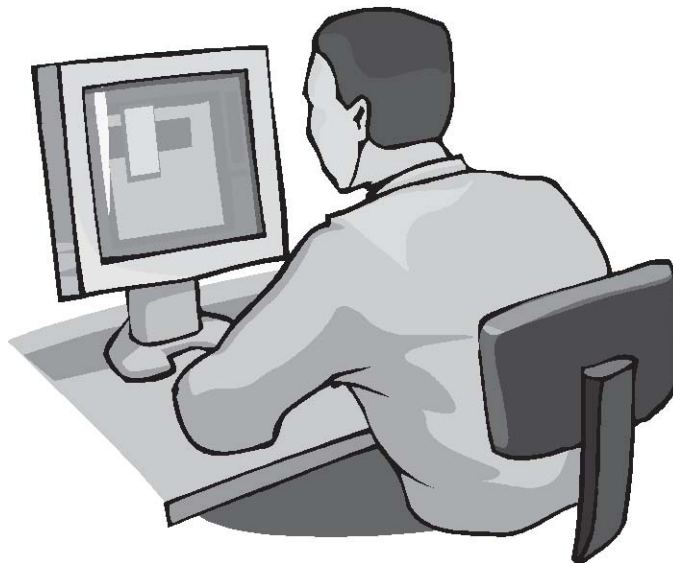


# **Tax Commission** **IDAHO**

**2006**

**Summer Appraisal School**



**July 24 through July 28**

You're invited to the 41st Annual Summer Appraisal School. This brochure contains a list of all the courses offered this summer session. You can attend either a week-long class or any combination of shorter courses that fit into the full week. You can also come for just a class or two if you only need a few hours of credit. Please register early because we have limited seating in many classrooms. You can register online at [tax.idaho.gov](http://tax.idaho.gov), fax your registration to (208) 334-7741, or mail it to: Idaho State Tax Commission, County Support Division, PO Box 36, Boise ID 83722-0410.

*Continuing Certification:* To maintain your certification, you must have obtained 32 hours of continuing education credit within the past two calendar years.

*Education Committee:* Chair: Greg Himes, Gem County Assessor  
County Support Division Education Director: Henry J. Nagel

### **Preregistration Deadline**

Because materials must be preordered and class seating is often full, please don't make changes to registration or sign up after preregistration closes on July 11, 2006.

### **Registration**

BSU Business Building Lobby Monday, July 24, 2006 – 7 a.m. to 8 a.m.

### **Quick Registration**

You can go directly to class and registration will be taken from the attendance sheets.

### **Class Times**

Monday morning classes start at 8:15 a.m. All other morning classes begin at 8 a.m. Monday through Thursday classes will finish by 4:30 – 5 p.m. Friday classes (unless otherwise noted) will end by noon.

### **Parking**

You must arrange on-campus parking through Boise State University campus parking. You can buy a parking permit before Summer School by contacting: Boise State Department of Campus Safety, 1001 Lincoln, Boise ID 83725-1290. The phone number is: (208) 426-1681.

Arrange for your parking permit well in advance so you'll receive it before Summer School begins. The cost is \$7 for a day pass and \$35 for a week-long pass. This permit allows parking in all general and reserved areas.

*Parking Tickets:* The Tax Commission doesn't pay parking tickets for students.

### **Questions**

If you have any questions about Summer School, contact:

Judy Gessford

Phone: (208) 334-7733

E-mail: [jgessford@tax.idaho.gov](mailto:jgessford@tax.idaho.gov)

***Please be sure to bring a calculator, notebook, and pen/pencil to school.***

All recommended texts for classes will be available at the registration table each morning.

**[Motels and Hotels near the BSU Campus](#)**

## **IAAO Course 102: Income Approach**

Course 102 is an International Association of Assessing Officers' (IAAO) course covering the theory and techniques for estimating value by the income, capitalized earnings approach. Topics include:

- Selection of capitalization rates.
- Analysis of income and expenses to estimate operating income.
- Capitalization methods and techniques.
- Units of comparison.
- Real estate finance and investment.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser."

Text: *Property Assessment Valuation* (green book)

Prerequisite: STC Course 1 or IAAO Course 101

Hours: 32

Note: Bring a calculator and #2 pencil. If student enrollment exceeds 25 students, two sessions will be held.

### **Section A**

Instructor: Marilee Fuller, CAE Dates: Monday, July 24 – Friday, July 28 (A.M.)

### **Section B**

Instructor: Ronald D. Gibbs, CAE & AAS Dates: Monday, July 24 – Friday, July 28 (A.M.)

## **IAAO Course 310: Applications of Mass Appraisal Fundamentals**

This course builds on theories and concepts taught in Course 300, providing you with a practical application of the tools and techniques presented in Course 300. It covers both residential and commercial applications. Case studies are used to demonstrate key concepts in a real-world setting.

Text: *Mass Appraisal of Real Property* (gray book)

Prerequisite: STC Course 1, IAAO Course 102, and IAAO Course 300

Instructor: Edward E. Schoenenberger, CAE

Dates: Monday, July 24 – Friday, July 28 (A.M.)

Hours: 32

Note: Bring a calculator and #2 pencil.

## **IAAO Workshop 155: Depreciation Analysis**

This two-day, 15-hour workshop provides comprehensive, advanced techniques for estimating depreciation of residential property. It covers types of depreciation and generally recognized methods for measuring depreciation, using a series of market-oriented case studies and demonstration problems, and emphasizing the observed condition method. Depreciation measurements are applied to a single subject property, providing experience in analyzing the advantages and limitations of each method.

Recommended: STC Course 1

Instructor: Garth E. Thimgan, CAE

Date: Monday, July 24 – Tuesday, July 25

Hours: 15

Note: Bring a calculator.

## **IAAO Workshop 550: Basics of Fixed Asset Valuation**

This two-and-a-half-day workshop provides an introduction to personal property valuation and a comprehensive survey of the assessment of fixed assets. Topics include:

- Fundamentals of valuation.
- Key appraisal concepts.
- Types of personal property.
- Leased assets.
- Discovery and data assembly.
- The three approaches to value.

Emphasis is on the cost approach, as applied to fixed assets, and the reconciliation of the three approaches.

Recommended: STC Personal Property Valuation in Idaho

Instructor: Lisa A. Hobart, PPS

Date: Wednesday, July 26 – Friday, July 28 (A.M.)

Hours: 18.5

Note: Bring a calculator.

## **Using Marshall & Swift Workshop**

This two-day workshop reviews the characteristics that determine construction quality for residential purposes, using the Marshall & Swift Valuation Service. Actual construction costs are considered as a guide to deciding quality. The presentation includes images of houses to help rate home condition in relationship to the definition and description for each condition rating. You'll learn the definition of effective age and how to extract it from the market. You'll calculate effective age from several data sets and use the data to develop a depreciation or percent good table. Topics include:

- USPAP review.
- Cost approach.
- Quality.
- Condition.
- Physical deterioration, using effective age.
- Functional obsolescence.
- Economic obsolescence.
- Depreciation and effective age extraction.

Instructor: Rick Stuart, CAE

Dates: Monday, July 24 – Tuesday, July 25

Hours: 14

Note: Bring a calculator.

## **IAAO Forum 932: Restructuring Income/Expense Statements**

This one-day forum demonstrates the importance of restructuring income and expense statements. You'll learn how to take an owner's income statement and restructure it using information presented in this forum. You'll also discuss and review income and expense items that aren't permissible for valuation purposes, as well as items that are allowable—but generally not reported by property owners.

Instructor: Rick Stuart, CAE

Dates: Wednesday, July 26

Hours: 7

Note: Bring a calculator.

## **Collection, Interpretation, and Model Building of Income/Expense Data**

Rick Stuart designed this workshop to help you collect and interpret income and expense data for the construction of income models. Topics include:

- Review of income approach.
- Forms and methods of data gathering and additional data sources.
- Templates for storing and using data.
- Review of reconstructing income and expense statements.
- Data analysis, interpretation, and model building.
- Extraction and development of capitalization rates.
- Testing the income models.
- Data write-ups and documentation.

Instructor: Rick Stuart, CAE

Dates: Thursday, July 27

Hours: 7

Note: Bring a calculator.

## **Assessment of (Centrally Assessed) Operating Property, Allocation, & Apportionment**

This one-day workshop gives students an understanding of the income approach in the unitary appraisal of (centrally assessed) operating property and of the application of the cost and market (including stock and debt methodology) approaches in the unitary appraisal. See the step-by-step demonstration of an example appraisal. Topics include:

- Unitary appraisal concept.
- Income approach to value.
- Market approach to value.
- Cost approach to value.
- Stock and debt application of the market approach.
- Reconciliation of indicators of value.
- Allocation and apportionment principles.

Instructor: STC Centrally Assessed Appraisal Staff

Date: Monday, July 24

Hours: 7

Note: Bring a calculator. The classroom is fifth floor conference room 5CR3 in Plaza IV at the Washington Group Complex (STC office).

## **Valuing Land (Cell Tower Sites)**

This one-day workshop focuses on valuing the land associated with private sites leased to wireless communications companies for locating towers and other associated improvements. The methodology you learn may also be useful in valuing wind energy sites and sites for billboards, etc. Topics include:

- Site lease analysis.
- Yield rate development.
- Discounted cash flow modeling.
- Integration of secondary uses (e.g. farming and ranching)

This workshop doesn't include training on the valuation of towers, buildings, or equipment.

Moderator: Cliff McLean, STC Consulting Appraiser

Date: Tuesday, July 25

Hours: 7

Note: Bring a calculator. The classroom is fifth floor conference room 5CR3 in Plaza IV at the Washington Group Complex (STC office).

## **Basic Crystal Reports v.9**

In this hands-on, one-day workshop, you'll learn the basic functionality of Crystal Reports 9.0. This workshop is mainly for the first time user but is also a good refresher.

Instructor: Jan Barnard, STC

Date: Monday, July 24

Hours: 7

Note: The classroom is the Central Plaza Training Room at the Washington Group Complex. Class size is limited to 15 students.

## **Intermediate/Advanced Crystal Reports**

In this hands-on, two-day workshop, you'll receive in-depth instruction on what to do with Crystal Reports. You'll enhance your report-writing capabilities using parameters and formulas. This course may also cover views and sub-reports. This is not a workshop for beginners. If you haven't used Crystal Reports or your skills are rusty, you *must* take Basic Crystal Reports before taking this workshop.

Prerequisite: Basic Crystal Reports & knowledge of ProVal tables

Instructor: Jan Barnard, STC

Date: Tuesday, July 25 – Wednesday, July 26

Hours: 14

Note: The classroom is the Central Plaza Training Room at the Washington Group Complex. Class size is limited to 15 students.

## **Property Tax Web Pages**

In this half-day workshop, you'll learn what property tax information is available on the Tax Commission's Web pages, how to find the information, how to download files, and much more. You'll also learn how to sign up online for training that we offer and how to order forms and brochures.

Instructor: Jan Barnard, STC

Dates: Friday, July 28 (A.M.)

Hours: 4

Note: The classroom is the Central Plaza Training Room at the Washington Group Complex. Class size is limited to 15 students.

## **Beginning ProVal**

In this hands-on, two-day workshop, you'll apply ProVal Plus software to value property. Topics include:

- Navigating ProVal.
- Neighborhood and modeling concept.
- Tables and neighborhoods.
- Data entry.
- Administrative maintenance.
- Splits and combinations.
- Sketching.
- Valuation exercises.

This workshop is a good starting point for new ProVal users or a good refresher for the experienced user.

Instructors: Tony Magnelli, STC & Alex Chizewsky, CAE, STC

Dates: Monday, July 24 – Tuesday, July 25

Hours: 14

Note: The classroom is first floor conference room 1CR5 in Plaza IV at the Washington Group Complex (STC office). Class size is limited to 15 students.

## **ProVal Commercial Cost Approach**

In this hands-on, one-day workshop, you'll learn how to calculate the cost approach value for commercial property using the "Marshall & Swift Black Box" in the ProVal software.

Prerequisite: Experience using ProVal

Instructors: Brett Hill, STC & Tony Magnelli, STC

Dates: Wednesday, July 26

Hours: 7

Note: The classroom is first floor conference room 1CR5 in Plaza IV at the Washington Group Complex (STC office). Class size is limited to 15 students.



## **Intermediate ProVal**

In this hands-on, day-and-a-half workshop, you'll move to the next level of ProVal software, focusing on pricing tables and navigating the ProValuation Engine. Topics include:

- Entering Local Cost Modifiers into the tables.
- Using house type factor models.
- Entering and updating sales.
- Developing, entering, and using land tables.
- Neighborhood development.
- Condominium projects and economic units.
- Using the market database to produce reports on comparables.
- Trending models.
- Maintaining quality assurance of appraisals.

Friday morning will be dedicated to a roundtable discussion.

Prerequisite: Beginning ProVal or experience using ProVal

Instructors: Tony Magnelli, STC & Brett Hill, STC

Dates: Thursday, July 27 – Friday, July 28 (A.M.)

Hours: 11

Note: The classroom is first floor conference room 1CR5 in Plaza IV at the Washington Group Complex (STC office). Class size is limited to 15 students.

## **Beginning Excel**

In this hands-on, two-day workshop, you'll use Excel software to:

- Create a basic worksheet.
- Edit a worksheet using a variety of techniques.
- Perform calculations on data.
- Format data using a variety of formatting techniques.
- Work with multiple worksheets.
- Create and modify charts.
- Set page display and print options.

You'll apply what you learn to produce example worksheets.

Text: CompUSA's Level I manual

Prerequisite: Experience using software on the Windows operating system

Instructors: Gary Kenley, STC

Dates: Monday, July 24 – Tuesday, July 25

Hours: 14

Note: Class size is limited to 15 students.

## **Intermediate-Advanced Excel**

In this two-and-a-half-day workshop, you'll expand on the skills learned in the beginning Excel workshop and learn advanced features of Excel 2003, including:

- Templates.
- Sorting and filtering.
- Importing and exporting.
- Advanced formulas.
- Analysis tools.
- Collaboration.

An STC consulting appraiser will demonstrate the use and application of several worksheets used in the valuation of property for property tax purposes. You'll apply what you learn to produce example worksheets.

Text: CompUSA's Level II and Level III manuals

Prerequisite: Beginning Excel workshop or experience using Excel software

Instructors: Gary Kenley, STC & Consulting Appraiser, STC

Dates: Wednesday, July 26 – Friday, July 28 (A.M.)

Hours: 18

Note: This workshop is *not* for beginners. Class size is limited to 15 students.

## **IAAO Course 600: Principles and Techniques of Cadastral Mapping**

IAAO Course 600 serves as an introduction to property ownership mapping with an emphasis on the preparation and use of assessment maps. This course emphasizes reading, plotting, and interpreting various types of legal descriptions of land. You'll learn about the metes and bounds and the rectangular survey system using a comprehensive set of case problems. Topics include:

- Ownership data gathering.
- Map sources.
- Mapping equipment.
- Base maps.
- Conveyances.
- Acreage calculation.
- Mapping administration.
- Parcel identification systems.

Recommended: STC Course 1 or IAAO Course 101

Instructor: Judy Ramos, CMS

Dates: Monday, July 24 – Friday, July 28 (A.M.)

Hours: 32

Note: This course fulfills one of the requirements to become a certified mapper. The classroom is the Executive Dining Room in the Central Plaza at the Washington Group Complex. Bring a calculator and #2 pencil.

## **IAAO Workshop 651: Geographic Information Systems for Assessors**

IAAO and the Urban and Regional Information Systems Association (URISA) jointly developed this two-day, 15-hour workshop as an introduction to several uses for geographic information systems (GIS) with software demonstrations. You need little or no prior knowledge of GIS, but a desire to learn about it. Emphasis is on the day-to-day operations of GIS with some attention given to developing a geographic information system and database. Day one includes basic features and functions of a GIS. Day two covers specific aspects of valuation and assessment administration, including:

- Highest and best use analysis.
- Neighborhood analysis.
- Quality control.
- Defense of evaluations.

Instructor: Richard Norejko, CMS

Dates: Monday, July 24 – Tuesday, July 25

Hours: 15

## **Intermediate ArcGIS**

This hands-on, two-day lab takes students who have completed Introduction to ArcGIS to the next level in the use of ArcGIS. You'll receive instruction on the following:

- Displaying layers.
- Working with labels and annotations.
- Displaying locations from tabular data.
- Analyzing data with ArcMap.
- Presenting results.

Prerequisite: Completion of Introduction to ArcGIS

Instructor: Charlla Adams, BSU

Dates: Wednesday, July 26 – Thursday, July 27

Hours: 14

Note: Class size is limited to 10 students.

## **Advanced GeoMedia**

This hands-on, two-day workshop is for students who want to learn about the newest and more advanced enhancements in the latest version of GeoMedia. Come ready to work and ask questions.

Prerequisite: Experience working with GeoMedia

Instructor: Hall Guttormsen

Date: Wednesday, July 26 – Thursday, July 27

Hours: 14

Note: Maximum class size is 18 students and minimum class size is 12 students. The classroom is fifth floor conference room 5CR3 in Plaza IV at the Washington Group Complex (STC office).

## **Building 1 GeoDataBase**

ESRI is presenting this three-day GeoDataBase workshop at BSU. The cost is \$450 per day per student

Instructor: ESRI Trained Instructor

Date: Monday, July 24 – Wednesday, July 26

Hours: 21

## **Building 2 GeoDataBase**

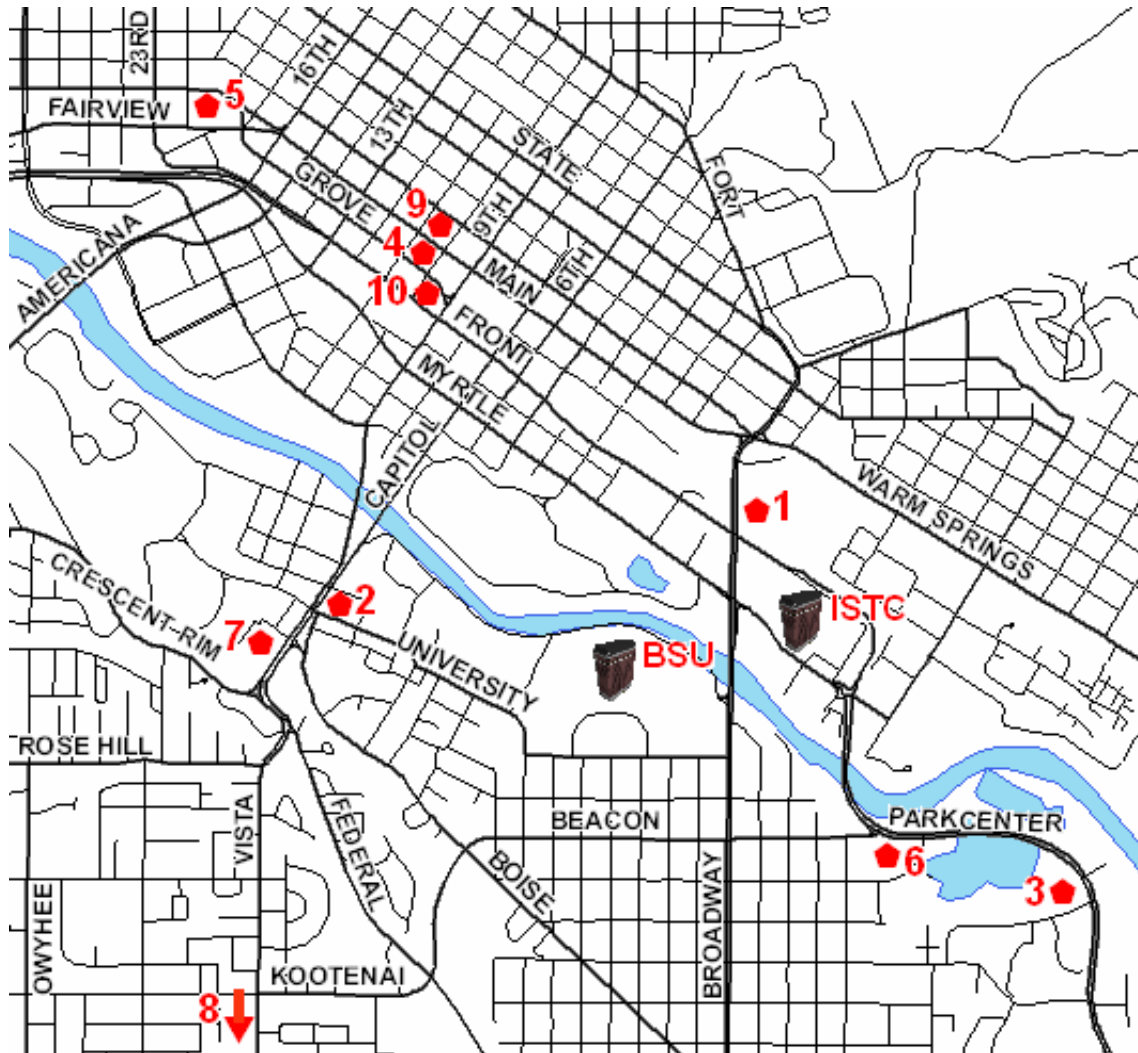
ESRI is presenting this two-day GeoDataBase workshop at BSU. The cost is \$450 per day per student

Instructor: ESRI Trained Instructor

Date: Thursday, July 27 – Friday, July 28 (all day)

Hours: 14

## Area Accommodations



1 – [The Courtyard](#)  
222 S. Broadway Ave.  
1-208-331-2700

2 – [University Inn](#)  
2360 University Dr.  
1-800-345-7170

3 – [Marriott SpringHill Suites](#)  
424 E. Parkcenter Blvd  
1-208-342-1044

4 – [B.W. Safari Motor Inn](#)  
1070 W Grove St.  
1-800-541-6556

5 – [Red Lion Boise Downtowner](#)  
1800 W. Fairview Ave.  
1-208-344-7691

6 – [Doubletree Club](#)  
475 W. Parkcenter Blvd  
1-208-345-2002

7 – [Residence Inn](#)  
1401 Lusk Ave.  
(Capitol Blvd. & Yale)  
1-208-344-1200

8 – [Holiday Inn Express](#)  
2613 S. Vista Ave.  
1-208-388-0800

9 – [Owyhee Plaza](#)  
11<sup>th</sup> & Main St.  
1-800-233-4611

10 – [Statehouse Inn](#)  
981 Grove St.  
1-800-342-4622

# Summer Appraisal School (July 24-28, 2006)

## Class Schedule

Morning classes begin at 8 a.m., and afternoon classes begin at 1 p.m.,  
unless otherwise noted.

Course	Pg.	Room*	Mon 24th	Tue 25th	Wed 26th	Thu 27th	Fri 28th
IAAO 102: Income Approach (Section A)	2	B221	X	X	X	X	a.m.
IAAO 102: Income Approach (Section B)	2	B312	X	X	X	X	a.m.
IAAO 310: Application of Mass Appraisal Fundamentals	3	B207	X	X	X	X	a.m.
IAAO 155: Depreciation Analysis	3	B215	X	X			
IAAO 550: Basics of Fixed Asset Valuation	3	B215			X	X	a.m.
Using Marshall & Swift	4	B217	X	X			
IAAO 932: Restructuring Income/Expense Data	4	B217			X		
Collecting & Analyzing Income/Expense Statements	5	B217				X	
Assessment of Operating Property	5	5CR3	X				
Valuing Land (Cell Tower Sites)	5	5CR3		X			
Basic Crystal Reports	6	CPT*	X				
Intermediate/Advanced Crystal Reports	6	CPT*		X	X		
Property Tax Web Pages	6	CPT*					a.m.
Beginning ProVal	7	1CR5	X	X			
ProVal Commercial Cost Approach	7	1CR5			X		
Intermediate ProVal	7	1CR5				X	a.m.
Beginning Excel	8	B216	X	X			
Intermediate/Advanced Excel	8	B216			X	X	a.m.
IAAO 600: Principles & Techniques of Cadastral Mapping	9	ExDin**	X	X	X	X	a.m.
IAAO 651: GIS for Assessors	9	B309	X	X			
Advanced GeoMedia	10	5CR3			X	X	
Intermediate ArcGIS	10	MG136			X	X	
Building 1 GeoDataBase (by ESRI)	10	MG135	X	X	X		
Building 2 GeoDataBase (by ESRI)	10	MG135				X	X

\* CPT is the Central Plaza Training Room in the Central Plaza at the Washington Group Complex.

\*\* ExDin is the Executive Dining Room in the Central Plaza at the Washington Group Complex.

Note: Classroom assignments are subject to change based on size of enrollment.

Idaho State Tax Commission  
**Summer Appraisal School Registration Form**  
 July 24 through July 28, 2006

Name		Telephone #	
Title		Employer	
Mailing Address			
City		State	Zip

**Please check (✓) the course(s) you plan to attend:**

Course	Date	Fee		Attend	Total Due
		Govt.	Nongov.		
IAAO 102: Income Approach	7/24 – 7/28 (AM)	\$320	\$352		
IAAO 310: Application of Mass Appraisal Fundamentals	7/24 – 7/28 (AM)	\$320	\$352		
IAAO 155: Depreciation Analysis	7/24 – 7/25	\$150	\$165		
IAAO 550: Basics of Fixed Asset Valuation	7/26 – 7/28 (AM)	\$185	\$204		
Using Marshall & Swift	7/24 – 7/25	\$140	\$154		
IAAO 932: Restructuring Income/Expense Statements	7/26	\$70	\$77		
Collecting & Analyzing Income/Expense Data	7/27	\$70	\$77		
Assessment of Operating Property	7/24	\$70	\$77		
Valuing Land (Cell Tower Sites)	7/25	\$70	\$77		
Basic Crystal Reports.	7/24	\$70	\$77		
Intermediate/Advanced Crystal Reports	7/25 – 7/26	\$140	\$154		
Property Tax Web pages	7/28 (AM)	\$40	\$44		
Beginning ProVal	7/24 – 7/25	\$140	\$154		
ProVal Commercial Cost Approach	7/26	\$70	\$77		
Intermediate ProVal	7/27 – 7/28 (AM)	\$110	\$121		
Beginning Excel	7/24 – 7/25	\$140	\$154		
Intermediate/Advanced Excel	7/26 – 7/28 (AM)	\$180	\$198		
IAAO 600: Principles & Techniques of Cadastral Mapping	7/24 – 7/28 (AM)	\$320	\$352		
IAAO 651: GIS for Assessors	7/24 – 7/25	\$150	\$165		
Intermediate ArcGIS	7/26 – 7/27	\$450	\$450		
Advanced GeoMedia	7/26 – 7/27	\$159	\$175		
Building 1 GeoDataBase (by ESRI)	7/24 – 7/26	\$1350	\$1350		
Building 2 GeoDataBase (by ESRI)	7/27 – 7/28	\$900	\$900		
<b>TOTAL DUE:</b>					

Registration forms are due by July 11, 2006.

Idaho counties will be billed upon completion of courses. For all others, submit payment when registering. Nongovernment students pay 10% more, except for mapping courses, which are charged at market rate.

You can submit your registration online at **tax.idaho.gov**, by fax to (208) 334-7741, or by mail to Idaho State Tax Commission, County Support Division, PO Box 36, Boise ID 83722-0410.

Make checks payable to “STC Education Training Fund.”

**Classes are filled on a first come, first served basis.  
 A majority of seats are reserved for county and state employees.**